

Senate Amendment 5064

PAG LIN

1 1 Amend the House amendment, S=5040, to Senate File
1 2 2123, as passed by the Senate, as follows:
1 3 #1. Page 1, by inserting after line 10 the
1 4 following:
1 5 <#____. Page 1, by inserting before line 19 the
1 6 following:
1 7 <Sec. ____ Section 422.7, Code Supplement 2007, is
1 8 amended by adding the following new subsection:
1 9 NEW SUBSECTION. 54. a. Subtract, to the extent
1 10 not already deducted in determining federal adjusted
1 11 gross income, an amount equal to three hundred sixty
1 12 dollars if the taxpayer is a voluntary fire fighter or
1 13 voluntary emergency medical services personnel during
1 14 the tax year.
1 15 b. For purposes of this subsection:
1 16 (1) "Emergency medical services personnel" means
1 17 an emergency medical care provider, as defined in
1 18 section 147A.1, who is certified as a first responder
1 19 pursuant to chapter 147A.
1 20 (2) "Volunteer fire fighter" means a volunteer
1 21 fire fighter as defined in section 85.61 who has met
1 22 the minimum training standards established by the fire
1 23 service training bureau pursuant to chapter 100B.>>
1 24
1 25
1 26 _____
1 27 MARK ZIEMAN
1 28 SF 2123.505 82
1 29 mg/mg/10636
1 30
1 31
1 32
1 33
1 34
1 35
1 36
1 37
1 38
1 39
1 40
1 41
1 42
1 43
1 44
1 45
1 46
1 47
1 48
1 49
1 50